Bay County

Principal Taxpayers - Unaudited

2008 Values

	<u>Taxpayer</u>	Type of Business	2008 Taxable <u>Value (1)</u>	Percentage of Total <u>Taxable Value</u>
1.	Consumers Energy	Electrical and gas utility	265,810,124	8.67%
2.	General Motors / CPC / Delphi	Small engine parts	68,558,250	2.24%
3.	Dow Corning Corp.	Research and development	58,762,274	1.92%
4.	S C Johnson	Plastic Wrap	43,281,811	1.41%
5.	Monitor/Michigan Sugar	Sugar processing	26,843,582	0.88%
6.	Bay City Mall Associates	Retail Sales	11,182,145	0.36%
7.	Meijer / Good Will Co, Inc.	Grocery / Resale	10,498,542	0.34%
8.	The Herald Company	Newspaper	9,924,692	0.32%
9.	Wal-Mart Real Estate	Retail Sales	6,576,911	0.21%
10.	Corportate Property Assoc.	Metal Tubing	6,378,422	0.21%
		Totals	507,816,753	16.57%

⁽¹⁾ Includes taxable value for industrial and commercial facilities